

County of Placer, California

**Combining Statement of Cash Flows
Internal Service Funds
For the Fiscal Year Ended June 30, 2002**

	<u>County Services</u>	<u>District Services</u>	<u>Self Insurance</u>	<u>Total</u>
Cash Flows from Operating Activities				
Receipts from customers and users	\$ 14,206,396	\$ 4,095,608	\$ 9,122,701	\$ 27,424,705
Payments to suppliers	(8,509,620)	(1,217,351)	(2,580,577)	(12,307,548)
Payments to employees	(3,751,508)	(2,588,602)	(668,743)	(7,008,853)
Payments of judgements and claims	-	-	(6,778,637)	(6,778,637)
Net cash provided by (used in) operating activities	<u>1,945,268</u>	<u>289,655</u>	<u>(905,256)</u>	<u>1,329,667</u>
Cash Flows from Noncapital Financing Activities				
Advances to other funds	64,142	(131,674)	-	(67,532)
Advances from other funds	400,251	65,000	-	465,251
Transfers in	517,028	-	-	517,028
Transfers out	(665,160)	(437,568)	(193,873)	(1,296,601)
Net cash provided by (used in) noncapital financing activities	<u>316,261</u>	<u>(504,242)</u>	<u>(193,873)</u>	<u>(381,854)</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of capital assets	(1,969,019)	-	-	(1,969,019)
Proceeds from sale of capital assets	54,257	8,239	-	62,496
Interest paid	(12,865)	(2,617)	-	(15,482)
Net cash provided by (used in) capital and related financing activities	<u>(1,927,627)</u>	<u>5,622</u>	<u>-</u>	<u>(1,922,005)</u>
Cash Flows from Investing Activities				
Interest received	<u>380,877</u>	<u>28,382</u>	<u>941,969</u>	<u>1,351,228</u>
Net cash provided by investing activities	<u>380,877</u>	<u>28,382</u>	<u>941,969</u>	<u>1,351,228</u>
Net (decrease) in cash and investments	714,779	(180,583)	(157,160)	377,036
Cash and cash equivalents, beginning of year, restated	<u>8,102,531</u>	<u>845,361</u>	<u>17,572,253</u>	<u>26,520,145</u>
Cash and cash equivalents, end of year	<u>\$ 8,817,310</u>	<u>\$ 664,778</u>	<u>\$ 17,415,093</u>	<u>\$ 26,897,181</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 744,795	\$ 196,634	\$ (3,325,050)	\$ (2,383,621)
Adjustment to reconcile operating income (loss) to cash flows provided by (used in) operating activities:				
Depreciation expense	1,293,500	120,319	2,612	1,416,431
(Increase) decrease in accounts receivable	(14,470)	9,176	(4,271,177)	(4,276,471)
(Increase) decrease in due from other funds	-	-	3,030,479	3,030,479
(Increase) in inventories	(22,664)	-	-	(22,664)
(Increase) decrease in prepaid items	(3,674)	1,460	(442)	(2,656)
Increase (decrease) in accounts payable	(52,659)	(4,822)	297,204	239,723
Increase (decrease) in due to other funds	(123,554)	(31,380)	-	(154,934)
Increase in compensated absences payable	123,994	(1,732)	5,118	127,380
Increase in self-insurance liability	-	-	3,356,000	3,356,000
Total adjustments	<u>1,200,473</u>	<u>93,021</u>	<u>2,419,794</u>	<u>3,713,288</u>
Net cash provided by (used in) operating activities	<u>\$ 1,945,268</u>	<u>\$ 289,655</u>	<u>\$ (905,256)</u>	<u>\$ 1,329,667</u>